from levying and selling after the first day of November, but he shall not sell before that day. No costs shall accrue or fees collected by sheriffs or tax collectors, except in case of advertisement or levying and selling property, under penalty of removal from office of any sheriff or tax collector for collecting such costs or fees, except in case of actual levy and sale.

SEC. 39. Whenever the taxes shall be due and unpaid, the sheriff shall immediately proceed to collect them as follows : *How sheriff to collect.*

(1). If the party charged have personal property of a value equal to the tax charged against him, the sheriff shall seize and sell the same as he is required to sell other property under execution, and his fees for such levy or sale shall be the same as on other executions *Sale of personal property.*

(2). And no taxes due from insolvents shall be credited to the sheriff in the settlement with the auditor except such as shall be allowed by the board of commissioners, a list whereof, containing the names and amounts and subscribed by the sheriff, shall be returned by the sheriff to the board of commissioners, and the same shall be allowed only on his making oath that he has been at the dwelling-house or usual place of abode of each of the tax payers and could not there or elsewhere in the county find property wherewith to discharge his taxes, or such part thereof as is returned unpaid, and that the persons contained in the list were insolvent at and during the time when by law he ought to have endeavored to collect the taxes; such list shall be recorded in the commissioners' docket, and a copy thereof shall be returned to the auditor of the state on or before the day of the settlement of the sheriff with the treasurer. *Insolvent taxes, when and how allowed sheriff.*

SEC. 40. Every bank (not incorporated), banker, broker or stock-jobber, shall at the time fixed by this chapter for listing personal property, make out and furnish the assessor a sworn statement, showing: First, the amount of property on hand or in transit; second, the *Banks, brokers, &c., to furnish sworn statement.* *What statement to show.*